

of them deal fairly with taxpayers. It is important to remember, too, that the IRS has been given the difficult and thankless task of administering a Tax Code that is exceedingly complex, filled with contradictory provisions, and open to differing interpretations. But since the IRS has been given such tremendous power—power that can bankrupt families, put people out of their homes, and ruin lives—any abuse of that power cannot be tolerated.

Mr. President, last December, I hosted a Town Hall meeting and a series of other events in Arizona to solicit public comment about how best to reform the IRS. One of the people I heard from was a woman who divorced in late 1995. While she paid her taxes in full and on time during the last two years of her marriage, her husband did not. The IRS ultimately came after her for the taxes that her former spouse did not pay.

About two weeks after hearing from her—on December 19—I sent Chairman ROTH a letter identifying ways of improving the IRS reform bill, and on that short list was a recommendation to make innocent-spouse relief easier to obtain, and to make it available retroactively, or at least to all cases pending on the date of enactment of the bill.

So obviously, I am delighted that the Finance Committee has focused on the issue of innocent-spouse protection. The hearing held by the Committee just yesterday revealed just how seriously people can be abused. The Committee heard from several separated or divorced women who, like my constituent, had been pursued by the IRS for tax debts run up by their former husbands.

Mr. President, husband and wife are equal partners in a marriage. Financial obligations are a shared responsibility, and appropriately so. We need to be careful not to undermine the commitment that people have made to each other, or we may unintentionally create new incentives for couples to divorce merely to limit their tax obligations. That is how the marriage penalty was born—something we will need to fix later this year.

But there are unique circumstances that arise from time to time that make it inappropriate to hold one spouse liable for taxes that are primarily attributable to the other spouse. Those circumstances seem to arise far more frequently than one might think. One estimate by the General Accounting Office suggests that the IRS tries to collect taxes from the wrong spouse after a separation or divorce in at least 50,000 cases a year.

One of the women who testified before the Finance Committee yesterday was a fourth-grade teacher from Florida who divorced back in 1995. Her husband—himself a former field auditor for the IRS—has reportedly failed to file the couple's tax returns for 1993 and 1994. When he did later file joint returns, he allegedly forged her signa-

ture. The IRS has now put a lien on her home, while he is apparently paying just \$200 to \$300 per month toward the debt.

A widowed mother of five who has been on and off food stamps testified before the Committee. The IRS said she owes more than \$527,000.

A disabled nurse has a lien put on her home for taxes dating back to the 1960s, even though her divorce decree explicitly stated that she was not responsible for her former husband's debts.

The problem is that, while the IRS is targeting these women, it is apparently failing to pursue their former husbands with equal vigor. There are cases where men, too, are the primary focus of the IRS's collection efforts, but this is predominately a problem that affects women. Nine out of 10 innocent spouses are women. Maybe that is because they are more likely to pay up when confronted by the IRS. Maybe it is because women sometimes have fewer resources available to defend themselves. In either case, singling out women for abusive collection efforts is just plain wrong.

One solution might be simply to repeal the joint liability rules. Maybe liability ought to be proportionate to each spouse's earnings during the marriage. I understand the Committee is looking at a range of options. One way or the other, though, we have got to solve this problem and get the IRS off the backs of women whose only offense is that they took their husband's word that their finances were in order. And we ought to be sure that whatever we do extends back retroactively.

Mr. President, I am obviously very appreciative of the fact that Chairman ROTH and the Finance Committee have focused on this very important issue. And again, I want to thank Chairman ROTH for resisting calls from the other side to merely rush ahead with an IRS reform measure before the Committee could deal with the innocent-spouse issue. I look forward to working with the Committee to ensure that an effective solution to this problem is included in the IRS reform bill before final passage.

#### THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Wednesday, February 11, 1998, the Federal debt stood at \$5,473,648,289,477.06 (Five trillion, four hundred seventy-three billion, six hundred forty-eight million, two hundred eighty-nine thousand, four hundred seventy-seven dollars and six cents).

One year ago, February 11, 1997, the Federal debt stood at \$5,305,464,000,000 (Five trillion, three hundred five billion, four hundred sixty-four million).

Five years ago, February 11, 1993, the Federal debt stood at \$4,175,669,000,000 (Four trillion, one hundred seventy-five billion, six hundred sixty-nine million).

Ten years ago, February 11, 1988, the Federal debt stood at \$2,452,989,000,000 (Two trillion, four hundred fifty-two billion, nine hundred eighty-nine million).

Fifteen years ago, February 11, 1983, the Federal debt stood at \$1,194,636,000,000 (One trillion, one hundred ninety-four billion, six hundred thirty-six million) which reflects a debt increase of more than \$4 trillion—\$4,279,012,289,477.06 (Four trillion, two hundred seventy-nine billion, twelve million, two hundred eighty-nine thousand, four hundred seventy-seven dollars and six cents) during the past 15 years.

#### U.S. FOREIGN OIL CONSUMPTION FOR WEEK ENDING FEBRUARY 6TH

Mr. HELMS. Mr. President, the American Petroleum Institute reports that for the week ending February 6, the U.S. imported 8,371,000 barrels of oil each day, 447,000 barrels more than the 7,894,000 imported each day during the same week a year ago.

Americans relied on foreign oil for 56.8 percent of their needs last week, and there are no signs that the upward spiral will abate. Before the Persian Gulf War, the United States obtained approximately 45 percent of its oil supply from foreign countries. During the Arab oil embargo in the 1970s, foreign oil accounted for only 35 percent of America's oil supply.

Anybody else interested in restoring domestic production of oil? By U.S. producers using American workers?

Politicians had better ponder the economic calamity sure to occur in America if and when foreign producers shut off our supply—or double the already enormous cost of imported oil flowing into the U.S.—now 8,371,000 barrels a day.

Mr. COVERDELL. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. COVERDELL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### EXECUTIVE SESSION

#### EXECUTIVE CALENDAR

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Senate immediately proceed to executive session to consider the following nominations on the executive calendar: No. 497, No. 498, No. 499 and No. 500.

I further ask unanimous consent that the nominations be confirmed, the motions to reconsider be laid upon the table, the President be immediately notified of the Senate's action, and the Senate then return to legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

The nominations, considered and confirmed en bloc, are as follows:

#### THE JUDICIARY

Michael B. Thornton, of Virginia, to be a Judge of the United States Tax Court for a term of fifteen years after he takes office.

#### DEPARTMENT OF THE TREASURY

Donald C. Lubick, of Maryland, to be an Assistant Secretary of the Treasury.

#### THE JUDICIARY

L. Paige Marvel, of Maryland, to be a Judge of the United States Tax Court for a term of fifteen years after she takes office.

#### EXECUTIVE OFFICE OF THE PRESIDENT

Richard W. Fisher, of Texas, to be Deputy United States Trade Representative, with the rank of Ambassador, vice Charlene Barshefsky, to which position he was appointed during the last recess of the Senate.

### LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will now return to legislative session.

### NATIONAL SEA GRANT COLLEGE PROGRAM REAUTHORIZATION ACT OF 1998

Mr. COVERDELL. Mr. President, I ask the Chair lay before the Senate a message from the House of Representatives on the bill (S. 927) to reauthorize the Sea Grant Program.

The PRESIDING OFFICER laid before the Senate the following message from the House of Representatives:

*Resolved*, That the bill from the Senate (S. 927) entitled "An Act to reauthorize the Sea Grant Program", do pass with the following amendment:

Strike out all after the enacting clause and insert:

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "National Sea Grant College Program Reauthorization Act of 1998".

#### SEC. 2. AMENDMENT OF NATIONAL SEA GRANT COLLEGE PROGRAM ACT.

Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment or repeal to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the National Sea Grant College Program Act (33 U.S.C. 1121 et seq.).

#### SEC. 3. FINDINGS.

(a) Section 202(a)(1) (33 U.S.C. 1121(a)(1)) is amended—

(1) by redesignating subparagraphs (D) and (E) as subparagraphs (E) and (F), respectively; and

(2) by inserting after subparagraph (C) the following:

"(D) encourage the development of forecast and analysis systems for coastal hazards;"

(b) Section 202(a)(6) (33 U.S.C. 1121(a)(6)) is amended by striking the second sentence and inserting the following: "The most cost-effective way to promote such activities is through continued and increased Federal support of the establishment, development, and operation of programs and projects by sea grant colleges, sea grant institutes, and other institutions."

#### SEC. 4. DEFINITIONS.

(a) Section 203 (33 U.S.C. 1122) is amended—

(1) in paragraph (3)—

(A) by striking "their university or" and inserting "his or her"; and

(B) by striking "college, programs, or regional consortium" and inserting "college or sea grant institute";

(2) by striking paragraph (4) and inserting the following:

"(4) The term 'field related to ocean, coastal, and Great Lakes resources' means any discipline or field, including marine affairs, resource management, technology, education, or science, which is concerned with or likely to improve the understanding, assessment, development, utilization, or conservation of ocean, coastal, or Great Lakes resources.";

(3) by redesignating paragraphs (5) through (15) as paragraphs (7) through (17), respectively, and inserting after paragraph (4) the following:

"(5) The term 'Great Lakes' includes Lake Champlain.

"(6) The term 'institution' means any public or private institution of higher education, institute, laboratory, or State or local agency.";

(4) by striking "regional consortium, institution of higher education, institute, or laboratory" in paragraph (11) (as redesignated) and inserting "institute or other institution"; and

(5) by striking paragraphs (12) through (17) (as redesignated) and inserting after paragraph (11) the following:

"(12) The term 'project' means any individually described activity in a field related to ocean, coastal, and Great Lakes resources involving research, education, training, or advisory services administered by a person with expertise in such a field.

"(13) The term 'sea grant college' means any institution, or any association or alliance of two or more such institutions, designated as such by the Secretary under section 207 (33 U.S.C. 1126) of this Act.

"(14) The term 'sea grant institute' means any institution, or any association or alliance of two or more such institutions, designated as such by the Secretary under section 207 (33 U.S.C. 1126) of this Act.

"(15) The term 'sea grant program' means a program of research and outreach which is administered by one or more sea grant colleges or sea grant institutes.

"(16) The term 'Secretary' means the Secretary of Commerce, acting through the Under Secretary of Commerce for Oceans and Atmosphere.

"(17) The term 'State' means any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Mariana Islands, or any other territory or possession of the United States."

(b) The Act is amended—

(1) in section 209(b) (33 U.S.C. 1128(b)), as amended by this Act, by striking "the Under Secretary,"; and

(2) by striking "Under Secretary" every other place it appears and inserting "Secretary".

#### SEC. 5. NATIONAL SEA GRANT COLLEGE PROGRAM.

Section 204 (33 U.S.C. 1123) is amended to read as follows:

#### "SEC. 204. NATIONAL SEA GRANT COLLEGE PROGRAM.

"(a) PROGRAM MAINTENANCE.—The Secretary shall maintain within the Administration a program to be known as the national sea grant college program. The national sea grant college program shall be administered by a national sea grant office within the Administration.

"(b) PROGRAM ELEMENTS.—The national sea grant college program shall consist of the financial assistance and other activities authorized in this title, and shall provide support for the following elements—

"(1) sea grant programs which comprise a national sea grant college program network, including international projects conducted within such programs;

"(2) administration of the national sea grant college program and this title by the national

sea grant office, the Administration, and the panel;

"(3) the fellowship program under section 208; and

"(4) any national strategic investments in fields relating to ocean, coastal, and Great Lakes resources developed with the approval of the panel, the sea grant colleges, and the sea grant institutes.

#### "(c) RESPONSIBILITIES OF THE SECRETARY.—

"(1) The Secretary, in consultation with the panel, sea grant colleges, and sea grant institutes, shall develop a long-range strategic plan which establishes priorities for the national sea grant college program and which provides an appropriately balanced response to local, regional, and national needs.

"(2) Within 6 months of the date of enactment of the National Sea Grant College Program Reauthorization Act of 1998, the Secretary, in consultation with the panel, sea grant colleges, and sea grant institutes, shall establish guidelines related to the activities and responsibilities of sea grant colleges and sea grant institutes. Such guidelines shall include requirements for the conduct of merit review by the sea grant colleges and sea grant institutes of proposals for grants and contracts to be awarded under section 205, providing, at a minimum, for standardized documentation of such proposals and peer review of all research projects.

"(3) The Secretary shall by regulation prescribe the qualifications required for designation of sea grant colleges and sea grant institutes under section 207.

"(4) To carry out the provisions of this title, the Secretary may—

"(A) appoint, assign the duties, transfer, and fix the compensation of such personnel as may be necessary, in accordance with civil service laws;

"(B) make appointments with respect to temporary and intermittent services to the extent authorized by section 3109 of title 5, United States Code;

"(C) publish or arrange for the publication of, and otherwise disseminate, in cooperation with other offices and programs in the Administration and without regard to section 501 of title 44, United States Code, any information of research, educational, training or other value in fields related to ocean, coastal, or Great Lakes resources;

"(D) enter into contracts, cooperative agreements, and other transactions without regard to section 5 of title 41, United States Code;

"(E) notwithstanding section 1342 of title 31, United States Code, accept donations and voluntary and uncompensated services;

"(F) accept funds from other Federal departments and agencies, including agencies within the Administration, to pay for and add to grants made and contracts entered into by the Secretary; and

"(G) promulgate such rules and regulations as may be necessary and appropriate.

"(d) DIRECTOR OF THE NATIONAL SEA GRANT COLLEGE PROGRAM.—

"(1) The Secretary shall appoint, as the Director of the National Sea Grant College Program, a qualified individual who has appropriate administrative experience and knowledge or expertise in fields related to ocean, coastal, and Great Lakes resources. The Director shall be appointed and compensated, without regard to the provisions of title 5, United States Code, governing appointments in the competitive service, at a rate payable under section 5376 of title 5, United States Code.

"(2) Subject to the supervision of the Secretary, the Director shall administer the national sea grant college program and oversee the operation of the national sea grant office. In addition to any other duty prescribed by law or assigned by the Secretary, the Director shall—

"(A) facilitate and coordinate the development of a long-range strategic plan under subsection (c)(1);